

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**February 23, 2015**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

---

**MEMBERS ATTENDING:** Miley (Bucky) Glover, CPA, President; Michael H. Womble, CPA, Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer; Tawannah G. Allen, Ed.D; Murchison (Bo) Biggs, CPA; George W. Rohe, CPA; and Jeffrey J. Truitt, Esq. (via telephone).

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Buck Winslow, Manager-Licensing; Jean Marie Small, Specialist-Professional Standards; Kaitlyn White, Intern; Matthew Fearnow, Intern; and Noel L. Allen, Legal Counsel.

**GUESTS:** Sharon Bryson, COO, NCACPA; Jared Plummer, CPA, NCACPA; Curt Lee, Legislative Liaison, NCSA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Officer K.C. Min, Raleigh Police Department.

**CALL TO ORDER:** President Glover called the meeting to order at 10:03 a.m.

**MINUTES:** The minutes of the January 26, 2015, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The January 2015 financial statements were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** Mr. Brooks reminded the Board members of the March 18, 2015, rule-making hearing at 1:00 p.m.

**NATIONAL ORGANIZATION ITEMS:** Mr. Allen discussed the *amicus curiae* brief prepared for the National Association of State Boards of Accountancy (NASBA) in support of discretionary review of *CommScope Credit Union v Butler & Burke, LLP*, by the Supreme Court of North Carolina.

**STATE AND LOCAL ORGANIZATION ITEMS:** Messrs. Brooks and Trainor provided the Board members with copies of documents filed by Belinda Johnson with the Office of Administrative Hearings (OAH) requesting a hearing by Ms. Johnson with the Board before the OAH.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2014161 - James E. O'Connor - Approve the signed Consent Order (Appendix I).

Case No. C2014200 - Kim W. Ward - Approve the signed Consent Order (Appendix II).

Case No. C2014385 - James R. Landacre - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix III).

Case No. C2014399 - Margaret Boose Norris - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix IV).

Case No. UT2014318 - Joey L. Kirkman - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix V).

Case No. C2013162 and Case No. C2013184 - Debra Hill Bedford - Approve a Notice of Hearing for May 21, 2015, at 10:00 a.m.

Case No. C2014083 - Close the case without prejudice and with a Letter of Warning.

Case No. C2013187 - Close the case without prejudice.

Case No. C2014320 - Close the case without prejudice.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Dr. Allen moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The Committee recommended that the Board approve the following:

Matthew Robert Lyons

Amanda Arianne Polasik

**Original Certificate Applications** - The Committee recommended that the Board approve the following:

Cassie Hedgepeth Allman

Caroline Cox Andrews

Steven Nelson Baker

Jana Nicole Ballard

Joshua Adam Brown

Christina Morgan Burnett

Melissa Colleen Castrey

Huan Chen

Rachael Parnell Constable

Charlene Cook Controne

Koren Sickles Cranford

Evan Andrew Crim

Ian Alexander Frank Edmonds

Brittany Jo Eronson

DeAnna Lynn Ford

Chelsea Rebecca France

Rachel Ann Gable

Adam Daniel Gattoni

Jessica Lena Gregory

Robert James Hager

Corey Daniel Hawley

Benfield Gordon Hicks

Farabee Hussain

Patricia Joanne Jordan

Kayla Beth Kreigsman

Alexander Nicholas Lamm

Seth Elliot Larson  
Dandan Laubacker  
Matthew Robert Lyons  
Amy Rebecca Marquit  
Christopher Hugh Massey  
Erik Michael Mate  
Joshua Andrew Morgan  
Marc Anthony Morris  
Carver Anne Morrow  
Jeremy Wilkes Musgrave  
Megan Leigh Naylor  
Michael Bryan Neve  
Renee Gail Neyman  
Daniel Gregory Oliver  
Anna Keener Olson  
Joslin Rene Owens  
Carla Brooke Parker  
Wendy Lynn Pendergraph

Amanda Pindar  
Amanda Arianne Polasik  
Kaitlin Ashley Postle  
Robert Clay Prim, V  
Carson Gray Sasser  
William Walker Scotten  
Rebecca Lynn Seifel  
Jinal B. Shah  
Richard Dean Siler  
Garry Tyler Spence  
Kristin Payne Stroud  
Steven Hatfield Stull  
Hilary Jordan Taylor  
Caitlin Lucy Townsend  
John Wesley Umstead, V  
Meredith Blaine Vogt  
John Talmadge Willis  
Herbert Smith Wilmer, Jr.

Staff reviewed and recommended approval of the original application submitted by Matthew Stephenson McLean. Mr. McLean failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Michael Byrd Parisi. Mr. Parisi failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

Sarah Simpson Diebold  
Abdirisak Farah Dirie  
Amir Albir Eskarous  
George Duncan Fraser, Jr.  
Kimberlee Sue Harmon  
Michael Robert Jacobs  
Ryan Robert Koppe  
Joseph Bart Labenson

Jeffrey Scott McDonald  
Oscar Arnulfo Perla  
Bryan Noelting Quisenberry  
Lyndsay Hoch Renaud  
Phyllis Louise Reynolds  
William James Volker  
Alesia Nicole Walker  
James Allen Young, Jr.

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Joan E. Jones, #T8313  
Brandy Marie Tunningley, #T8314  
Bradley Jay Veltkamp, #T8315  
Jynelle Shauntae Crutch, #T8316  
Michael Samuel Galub, #T8317  
Samuel LaMar DuBose, IV, #T8318  
Corey Michael Ficke, #T8319  
Elizabeth Michelle Hickey, #T8320  
Mariana Picchioni Thielen, #T8321  
Carol Ann Ward, #T8322  
Jennifer Lynn Fagan, #T8323

Dorina Jai Harris, #T8324  
Carleigh Michelle Moore, #T8325  
David Keith Hatten, #T8326  
Jennifer Kristen Primrose, #T8327  
Avril Ruth Tanner, #T8328  
Julia Anne Yochum, #T8329  
Charles Rankin Bliss, Jr., T8330  
Sandhya Rani Haritha Penmatcha, #T8382  
Stacey L. Winkelspecht, #T8383

**Reinstatements** - The Committee recommended that the Board approve the following:

James Christopher Brewington, #24774  
Marilyn Mitchell Friddle, #16591  
Naseem K. Garcia, #32074  
Erin Elizabeth May Hartman, #26934  
Angela M. Hudson, #25908

Christine Millaway, #25772  
Jennifer Kerr Stevens, #20184  
Katherine Meisky Turner, #29844  
Amy Rydzy West, #33374

**Reissuance of New Certificate** - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Joseph Herndon Clarke, III, #33214

Robert Frederick Weidaw, #31149

**Extension Requests** - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Thomas R. Allen, Jr., #12595 - 6/30/15

John C. Callaghan, #7105, - 6/30/15

**Letter of Warning** - Staff has reviewed and recommended approval of the request to rescind the Letter of Warning awarded to Henry Luther Greene, III, #18544. The Committee recommended that the Board approve staff recommendation.

**Examinations** -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Mohamed Nour Ahmed  
Elizabeth Adams  
Rehan Ali

Omar Alsaiddi  
Carlos Alvarado Rosario  
Severino Alvarez

Daniel Ambrose  
Amber Anderson  
Evan Andert  
Kathrynne Anna  
Roscoe Atkinson  
Matthew Aulbert  
Alicia Barbour  
Mohammad Basit  
Emily Batchelor  
Timothy Baynes  
Andrew Beamon  
Brenda Bean  
Mayra Beltran  
James Benz  
Christopher Berube  
William Biney  
Tiffany Birdsong  
Brandon Bishopp  
Leona Bostic  
Jackelyn Branco  
Andrea Bridges  
Joshua Bryant  
Loretta Burleson  
Zachary Burns  
Renee Bursley  
Benjamin Burton  
Na-im Butler  
Veronica Butler  
Steven Caponi  
Rosario Chinchay  
Robert Cochrane  
Aikaterini Coker  
William Collum  
Margaret Correll  
Bryce Creedon  
Raven Cross  
Sharon Cullipher  
Emmanuel Darko  
Larisa Demling  
Marie Dominique  
Lauren Donadio  
Zebulon Downing  
Megan Early

Susan Eisenhardt  
James Evans  
Andy Ferrell  
Katlyn Foster  
Matthew Frawley  
Denice Frette  
Rene Gamez Correa  
Ryan Garner  
Kayla Grant  
Taylor Gray  
Kyle Grella  
Caleb Grim  
Rebecca Gurganus  
Monica Gutierrez  
Suzanne Hahn  
Benjamin Harrington-Smith  
Ashley Hawkins  
Jordan Heath  
Caroline Henry  
Parker Hodges  
Tameka Holmes  
Emily Holt  
Andrew Hood  
Sarah Hope  
Donna Horne  
Michael House  
Brendan Hoyer  
QingLing Huang  
Robert Jackson  
Shannon Jewett  
Symone Johnson  
Matthew Jones  
Anson Killiany  
Ruth Kinyua  
Sarah Kleckner  
Elizabeth Kramer  
Jacquelyn Kremer  
Stephen Krouse  
Peter Laczynski  
Lucas Landon  
Cameron Landreth  
Keith Lane  
Camie Le

Jessica Lea  
Julian Lee  
Lorraine Lee  
Sydney Lee  
Edward Lich  
Robin Link  
Sonya Long  
Ernest Lookabill  
Travis Lowman  
Theodore Luckman  
Christopher Lynagh  
Rachel Maddox  
Sarah Mali  
Talya Mallin  
Kayla Marchese  
Zachary Marco  
Amanda Martin  
India Mathis  
Mark Mattingly  
Brent May  
Bryan McCall  
Karen McCall  
Jennifer McGhee  
Ashley McNeely  
Megan McWilliams  
Daniel Michael  
Ashley Middleton  
Vadim Mikhaylyants  
Jennifer Miller  
Dale Millns  
Kathleen Mishler  
Donna Morris  
Eliana Mundula  
Rosemary Murphey  
Austin Myers  
Ted Nashland  
Adam Nicholson  
Nana Nyanor  
Ashley Oliver  
Jordan Orlandi  
Derek Osborne  
Rachel Parrish  
Hamel Patel

Matthew Patterson  
Tisha Perkins  
Hang Plemmons  
Alexander Porter  
Kevin Protasewich  
Theresa Rabbass  
Jared Rapoport  
Karen Rasmussen  
Amber Roberts  
Kenneth Roberts  
Amber Robertson  
Meridith Rosborough  
Rebecca Rothrock  
Ruben Rush  
Matthew Ruterbories  
Edwin Sasser  
Katherine Schmidtke  
Steven Schulz  
Meghan Seifert  
Jatinder Sharma  
Phillip Shehdan  
Erin Shepard  
Raven Simon  
Drew Simpson  
Richard Slate  
John Smith  
Waylon Smith  
Alec Smitherman  
Erin Spencer  
Sarah Spohr  
Angela Spranza  
Jeremy Stone  
Erin Strickland  
Curtis Strubinger  
Jessica Sutton  
Charnice Taylor  
Tamara Temple  
Kaying Thao  
Kayla Thomas  
Jamie Thornburg  
Irish Thurston  
Angela Turner  
Vernon Utley

Nicholas Vance  
Kathryn Wallace  
Crystal Watson-Abbott  
Bryan Weber  
Jason Wellington  
Hanna Wentz  
Joseph Weston  
Deborah Whaley  
Kristin Wheeler  
Laurel Whitten  
Kasey Wiggins  
Katherine Williams

Douglas Wilson  
Jody Wilson  
Samantha Wolpert  
Jeffrey Wood  
Jacquelyn Yellin-Mungo  
Stephen Yokim  
Yo Yoo  
Patricia Young  
Siera Young  
Wenting Yu  
Brian Zapf

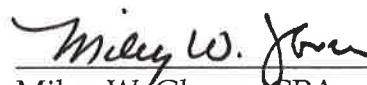
The Committee reviewed a proposal to conduct background checks on all Exam and certificate applicants as requested by the Committee. The Committee recommended that Mr. Allen review the proposal in regard to statutory authority and current language on the applications.

**ADJOURNMENT:** Mr. Cook and Dr. Allen moved to adjourn the meeting at 10:39 a.m. Motion passed.

Respectfully submitted:

Attested to by:

  
Robert N. Brooks  
Executive Director

  
Miley W. Glover, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2014161

IN THE MATTER OF:

James Edward O'Connor, #13240  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. James Edward O'Connor (hereinafter "Respondent") is the holder of North Carolina certificate number 13240 as a Certified Public Accountant.
2. Respondent completed a tax services engagement for a client. The client failed to pay for those services. At the time the services were rendered, Respondent provided the client with a copy of his returns, including a depreciation schedule.
3. After the engagement was concluded, the client requested an additional copy of the depreciation schedule prepared by Respondent, along with other information. Respondent provided some of the information requested but did not at that time provide the depreciation schedule, which the client asserted had never been received from Respondent. At this time, Respondent requested payment which had not been received from the client for services rendered.
4. Respondent did not hear from the client for a period of time until receiving a telephone call demanding that he produce the depreciation schedule within 48 hours, or the client would report Respondent to this Board. During that call, Respondent did not have the opportunity to request payment from the client for the sole purpose of providing the requested document. Respondent did not immediately provide the depreciation schedule, and the client filed a complaint with the Board. Respondent ultimately provided a copy of the depreciation schedule to the client.
5. Per 21 NCAC 08N .0305(a), "A CPA must return client records in his or her possession to the client after a demand is made for their return."
6. Per 21 NCAC 08N .0305(d), "A CPA shall not retain a client's records in order to force payment of any kind."
7. Per 21 NCAC 08N .0305(g), a CPA can require payment of a reasonable copy fee prior to providing a second copy of a record to a client.

NC BOARD OF

FEB - 3 2015

CPA EXAMINERS



8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to promptly provide the client with a copy of the client's depreciation schedule is a violation of 21 NCAC .0305.
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000) civil monetary penalty.

CONSENTED TO THIS THE 30 DAY OF January, 2015.  
(Day) (Month) (Year)

Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF FEBRUARY,  
(Day) (Month)  
2015  
(Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jones  
President

NC BOARD OF  
FEB - 3 2015  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2014200

IN THE MATTER OF:  
Kim M. Ward, #29681  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 29681 as a Certified Public Accountant.
2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite 40 hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-five and one-half (35.5) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirement.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty-four and one-half (44.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 25<sup>th</sup> DAY OF Jan 2015

Kim M. Ward  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF FEBRUARY  
2015

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Miley W. Jovan  
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
James Rider Landacre  
Respondent File # C2014385

NOTICE OF APPARENT VIOLATION &  
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent James Rider Landacre (hereinafter "Respondent Landacre") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina; and

WHEREAS, Respondent Landacre, in July of 2005, was granted "inactive" status for his North Carolina CPA license. Per that application, he agreed "I certify under oath that I will not identify myself as a CPA to any person in any manner ... as long as I remain on inactive status."

NC BOARD OF

JAN 12 2015

CPA EXAMINERS

WHEREAS, Respondent Landacre, while on inactive status, identified himself to a CPA in the State of North Carolina in his Preparer Tax Identification Number registration with the Internal Revenue Service ("IRS"), thereby indicating that he prepared tax returns as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Landacre and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Landacre shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

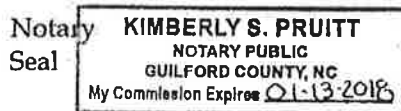
North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 11/10/14  
Robert N. Brooks  
Executive Director

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to: James Rider Landacre DATE: 1/8/2015  
BY: James Rider Landacre  
North Carolina State Guilford County

Sworn to (or affirmed) and subscribed before me this day by Kimberly S. Pruitt.  
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a NC Driver's License] [a credible witness has sworn to the identity of the principals James Rider Landacre.]



Kimberly S. Pruitt  
Notary Public Signature

Kimberly S. Pruitt  
Notary Public Printed Name  
January 9, 2014  
Date

01-13-2018  
My Commission Expires

NC BOARD OF  
JAN 12 2015  
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Margaret Boose Norris

Respondent File #C2014399

NOTICE OF APPARENT VIOLATION &  
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Margaret Boose Norris (hereinafter "Respondent Norris") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but her principal place of business is in North Carolina; and

WHEREAS, Respondent Norris, in June of 1993, voluntarily surrendered her CPA certificate and was granted "inactive" status.

WHEREAS, Respondent Norris, while on inactive status, identified herself to be a CPA in the State of North Carolina on the CommunityOne Bank, N.A., website and other publications, thereby indicating that she is licensed as a CPA in the state of North Carolina in contravention of N. C. Gen. Stat. § 93-3 and § 93-6.

NC BOARD OF

FEB - 9 2015

CPA EXAMINERS

THEREFORE, Respondent Norris and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent Norris shall immediately cease and desist from using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 1/27/15  
Robert N. Brooks  
Executive Director

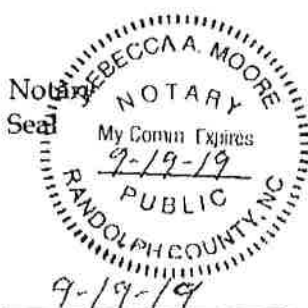
In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:

BY: Margaret B Norris DATE: 2-3-15  
Margaret Boose Norris

NORTH CAROLINA State RANDOLPH County

Sworn to (or affirmed) and subscribed before me this day by Margaret B. Norris.  
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a DRIVER'S LICENSE] [a credible witness has sworn to the identity of the principals Angela J. Smith].



Rebecca A. Moore  
Notary Public Signature

REBECCA A. MOORE  
Notary Public Printed Name

2-5-15  
Date

9-19-19  
My Commission Expires

NC BOARD OF  
FEB - 9 2015  
CPA EXAMINERS



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Joey L. Kirkman

Respondent #UT2014318

NOTICE OF APPARENT VIOLATION &  
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Joey L. Kirkman (hereinafter "Respondent Kirkman") is not now nor has he ever been licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, JLK Tax Service is not now nor has it ever been registered as a certified public accountant firm in North Carolina or otherwise authorized by the Board to use the CPA title in this state,

WHEREAS, Respondent Kirkman, while working in North Carolina: made reference to the CPA title on the websites for JLK Tax Service and on other Internet sites; utilized the term "CPA" in the title to those websites; and referred to JLK Tax Service as a CPA firm. Respondent Kirkman's use of the title "CPA" or "Certified Public Accountant" conveys the false impression

that he holds a CPA certificate issued by the Board when, in fact, he is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N. C. Gen. Stat. §§ 93-1, 93-3, and 93-6.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY:

Robert N. Brooks  
Executive Director

DATE:

10/08/14

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Notice.

Consented to:

BY:

Joey L. Kirkman

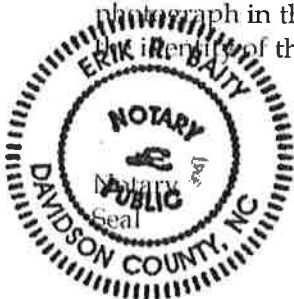
DATE:

1-26-15

North Carolina State

Forsyth County

Sworn to (or affirmed) and subscribed before me this day by Erik R. Baity.  
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a NCDL] [a credible witness has sworn to the identity of the principals Joey L. Kirkman]



Erik R. Baity  
Notary Public Signature

Erik R. Baity  
Notary Public Printed Name

1-26-15

Date

April 21, 2019  
My Commission Expires

NC BOARD OF

JAN 29 2015

CPA EXAMINER